



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WILTON MUNICIPAL WATER AND SEWER UTILITY

Principal Office: P.O. BOX 70
WILTON, WI 54670

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WILTON MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** P.O. BOX 70
WILTON, WI 54670**When was utility organized?** 9/1/1907**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS LORI BRUEGGEN**Title:** VILLAGE CLERK-TREASURER**Office Address:**P.O. BOX 70
WILTON, WI 54670**Telephone:** (608) 435 - 6666**Fax Number:** (608) 435 - 6692**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: CLIFTON GUNDERSON LLP**Title:** CERTIFIED PUBLIC ACCOUNTANTS**Office Address:** CLIFTON GUNDERSON LLP435 JULIE STREET
P.O. BOX 547
TOMAH, WI 54660**Telephone:** (608) 372 - 2177**Fax Number:** (608) 372 - 5462**E-mail Address:** debrawelch@cliftoncpa.com

President, chairman, or head of utility commission/board or committee:

Name: MR DOUGLAS PATH**Title:** CHAIRMAN**Office Address:**902 WATER
WILTON, WI 54670**Telephone:** (608) 435 - 6936**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: CLIFTON GUNDERSON LLP**Title:** CERTIFIED PUBLIC ACCOUNTANTS**Office Address:** CLIFTON GUNDERSON LLP

435 JULIE STREET

P.O. BOX 547

TOMAH, WI 54660

Telephone: (608) 372 - 2177**Fax Number:** (608) 372 - 5462**E-mail Address:** www.cliftoncpa.com**Date of most recent audit report:** 2/7/2001**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR MIKE O'ROURKE**Title:** OPERATOR**Office Address:**

P.O. BOX 55

WILTON, WI 54670

Telephone: (608) 435 - 6764**Fax Number:****E-mail Address:**

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR CHARLES JOHANSEN

MR DOUGLAS PATH, CHAIRMAN

MS GINA RAE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 2/27/1989

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	72,586	69,968	1
Operating Expenses:			
Operation and Maintenance Expense (401)	38,695	45,785	2
Depreciation Expense (403)	13,328	13,324	3
Amortization Expense (404)	0	0	4
Taxes (408)	19,578	16,707	5
Total Operating Expenses	71,601	75,816	
Net Operating Income	985	(5,848)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	985	(5,848)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	6,199	4,757	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	6,199	4,757	
Total Income	7,184	(1,091)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	7,184	(1,091)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,329	9,826	13
Amortization of Debt Discount and Expense (428)	1,444	1,511	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	10,773	11,337	
Net Income	(3,589)	(12,428)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	177,019	189,447	19
Balance Transferred from Income (433)	(3,589)	(12,428)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	173,430	177,019	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
FROM SAVINGS ACCOUNT, TEMPORARY INVESTMENT, INTERFUND LOAN	6,199	4
Total (Acct. 419):	6,199	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	72,586	0	0	0	72,586	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	72,586	0	0	0	72,586	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	729,720	729,195	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	242,662	228,810	2
Net Utility Plant	487,058	500,385	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	23,449	29,279	5
Other Investments (124)	56,182	68,616	6
Special Funds (125)	8,230	6,774	7
Total Other Property and Investments	87,861	104,669	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	26,671	7,561	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,887	10,086	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,074	1,381	14
Materials and Supplies (150)	1,203	1,180	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	666		17
Total Current and Accrued Assets	40,501	20,208	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	9,657	11,100	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	9,657	11,100	
Total Assets and Other Debits	625,077	636,362	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	127,779	127,254	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	173,430	177,019	23
Total Proprietary Capital	301,209	304,273	
LONG-TERM DEBT			
Bonds (221)	161,040	171,600	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	161,040	171,600	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	615	1,279	28
Payables to Municipality (233)	3,203	157	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	738	781	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	4,556	2,217	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	158,272	158,272	38
Total Liabilities and Other Credits	625,077	636,362	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	729,720	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	729,720	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	242,662	0	0	0	9
Total Accumulated Provision	242,662	0	0	0	
Net Utility Plant	487,058	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	228,810				228,810	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	13,328				13,328	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	524				524	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	13,852	0	0	0	13,852	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	242,662	0	0	0	242,662	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.92%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,203	1,180	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	1,203	1,180	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
BOND ISSUE COST ON 1996 MORTGAGE REVENUE BOND	3,086	259	2,827	1
UNAMORTIZED DISCOUNT & DEFERRED LOSS ON REFUNDING	8,014	1184	6,830	2
Total			9,657	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	127,254	1
Changes during year (explain):		
SERVICE CONTRIBUTED BY TIF DISTRICT	525	2
Balance end of year	127,779	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE REFUNDING BOND	11/01/1996	12/01/2011	4.50%	161,040	1
Total Bonds (Account 221):				161,040	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	19,578	2
Charged electric department expense		3
Charged sewer department expense	222	4
Other (explain):		
NONE		5
Total Accruals and other credits	19,800	
Taxes paid during year:		
County, state and local taxes	18,521	6
Social Security taxes	1,193	7
PSC Remainder Assessment	86	8
Other (explain):		
NONE		9
Total payments and other debits	19,800	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
MORTGAGE REVENUE REFUNDING BOND SERIES 1996	781	9,329	9,372	738	1
Subtotal	781	9,329	9,372	738	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	781	9,329	9,372	738	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	158,272	0	0	0	0	158,272	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	158,272	0	0	0	0	158,272	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	156,722					156,722	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO SEWER UTILITY	23,449	1
Total (Acct. 123):	23,449	
Other Investments (124):		
CERTIFICATES OF DEPOSITS	56,182	2
Total (Acct. 124):	56,182	
Special Funds (125):		
SPECIAL REDEMPTION FUND	8,230	3
Total (Acct. 125):	8,230	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,887	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	9,887	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER	1,014	12
DUE FROM MUNICIPALITY	1,060	13
Total (Acct. 145):	2,074	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO MUNICIPALITY (REMAINDER OF PTE)	3,203	17
Total (Acct. 233):	3,203	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	729,457	0	0	0	729,457	1
Materials and Supplies	1,191	0	0	0	1,191	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	235,736	0	0	0	235,736	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	158,272	0	0	0	158,272	6
Other (specify):					0	7
Average Net Rate Base	336,640	0	0	0	336,640	
Net Operating Income	985	0	0	0	985	8
Net Operating Income as a percent of						
Average Net Rate Base	0.29%	N/A	N/A	N/A	0.29%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	127,516	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	175,224	3
Other (Specify):		4
Total Average Proprietary Capital	302,740	
Net Income		
Net Income	(3,589)	5
Percent Return on Proprietary Capital	-1.19%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

ONE SERVICE ADDED THROUGH TIF DISTRICT

4. Estimated changes in revenues due to rate changes.

MINIMAL. 3% RATE INCREASE WENT INTO EFFECT MID YEAR

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

INVESTMENT IN MUNICIPALITY

DECREASE REFLECTS REPAYMENT ON ADVANCES.

OTHER INVESTMENTS

DECREASE REFLECTS CASHING OF CERTIFICATES OF DEPOSITS AND PUTTING THEM IN
THE UTILITY CASH AND WORKING FUNDS (A CURRENT ASSET) RATHER THAN NON-CURRENT

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 5, 2001

Ms. Lori Brueggen, Village Clerk-Treasurer
Wilton Municipal Water and Sewer Utility
P.O. Box 70
Wilton, WI 54670-0070

2000 Analytical Review DWCCA-6550-PJL

Dear Ms. Brueggen:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

As part of our review of the 2000 annual reports we are checking the Public Fire Protection Service calculations used to arrive at the figure reported on line 1 of the Other Operating Revenues (Water) schedule on page W-4. Your calculation differed from ours by approximately \$416. It appears that the utility did not prorate its calculation which is necessary due to the rate case implemented in 2000. While no adjustment is necessary, please note that in any year that new rates becomes effective, it is necessary to prorate the Public Fire Protection calculation based on how many days of the year each rate is in effect.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or e-mail me at peter.leege@psc.state.wi.us.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\6550.doc
This annual report should be read only in connection with the accompanying accountant's report.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	71,573	1
Total Sales of Water	71,573	
Other Operating Revenues		
Forfeited Discounts (470)	432	2
Other Water Revenues (474)	581	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,013	
Total Operating Revenues	72,586	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	25,654	5
General Operating Expenses (680-690)	13,041	6
Total Operation and Maintenance Expenses	38,695	
Other Operating Expenses		
Depreciation Expense (403)	13,328	7
Amortization Expense (404)		8
Taxes (408)	19,578	9
Total Other Operating Expenses	32,906	
Total Operating Expenses	71,601	
NET OPERATING INCOME	985	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	5	185	493	2
Industrial				3
Total Unmetered Sales to General Customers (460)	5	185	493	
Metered Sales to General Customers (461)				
Residential	182	7,461	29,628	4
Commercial	37	2,134	7,557	5
Industrial				6
Total Metered Sales to General Customers (461)	219	9,595	37,185	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		28,565	8
Other Sales to Public Authorities (464)	9	1,811	5,330	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	234	11,591	71,573	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	28,565	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	28,565	
Forfeited Discounts (470):		
Customer late payment charges	432	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	432	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	268	7
Other (specify):		
OTHER MISCELLANEOUS	313	8
Total Other Water Revenues (474)	581	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	10,539	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,004	3
Chemicals (630)	4,169	4
Supplies and Expenses (640)	622	5
Repairs of Water Plant (650)	8,114	6
Transportation Expenses (660)	206	7
Total Plant Operation and Maintenance Expenses	25,654	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,500	8
Office Supplies and Expenses (681)	1,379	9
Outside Services Employed (682)	2,740	10
Insurance Expense (684)	1,133	11
Employees Pensions and Benefits (686)	1,020	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,269	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	13,041	
Total Operation and Maintenance Expenses	38,695	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		18,521	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		222	2
Net property tax equivalent		18,299	
Social Security		1,193	3
PSC Remainder Assessment		86	4
Other (specify): NONE			5
Total tax expense		19,578	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204583				3
County tax rate	mills		6.257415				4
Local tax rate	mills		8.523864				5
School tax rate	mills		16.446412				6
Voc. school tax rate	mills		2.397311				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.829585				10
Less: state credit	mills		1.765654				11
Net tax rate	mills		32.063931				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.523864				14
Combined School Tax Rate	mills		18.843723				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		27.367587				17
Total Tax Rate	mills		33.829585				18
Ratio of Local and School Tax to Total	dec.		0.808984				19
Total tax net of state credit	mills		32.063931				20
Net Local and School Tax Rate	mills		25.939201				21
Utility Plant, Jan. 1	\$	729,195	729,195				22
Materials & Supplies	\$	1,180	1,180				23
Subtotal	\$	730,375	730,375				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	730,375	730,375				26
Assessment Ratio	dec.		0.977590				27
Assessed Value	\$	714,007	714,007				28
Net Local & School Rate	mills		25.939201				29
Tax Equiv. Computed for Current Year	\$	18,521	18,521				30
Tax Equivalent per 1994 PSC Report	\$	15,107					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	18,521					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	220		3
Total Intangible Plant	220	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	100		4
Structures and Improvements (311)	2,435		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	7,401		7
Wells and Springs (314)	29,609		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	39,545	0	
PUMPING PLANT			
Land and Land Rights (320)	75		12
Structures and Improvements (321)	109,257		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	24,401		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	133,733	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	25		21
Structures and Improvements (331)	609		22
Water Treatment Equipment (332)	5,889		23
Total Water Treatment Plant	6,523	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,604		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			220	3
Total Intangible Plant	0	0	220	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			100	4
Structures and Improvements (311)			2,435	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			7,401	7
Wells and Springs (314)			29,609	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	39,545	
PUMPING PLANT				
Land and Land Rights (320)			75	12
Structures and Improvements (321)			109,257	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			24,401	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	133,733	
WATER TREATMENT PLANT				
Land and Land Rights (330)			25	21
Structures and Improvements (331)			609	22
Water Treatment Equipment (332)			5,889	23
Total Water Treatment Plant	0	0	6,523	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			7,604	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	116,964		26
Transmission and Distribution Mains (343)	298,445		27
Fire Mains (344)	0		28
Services (345)	66,544	525	29
Meters (346)	17,460		30
Hydrants (348)	36,624		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	543,641	525	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,598		36
Transportation Equipment (373)	3,935		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	5,533	0	
Total utility plant in service directly assignable	729,195	525	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	729,195	525	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			116,964 26
Transmission and Distribution Mains (343)			298,445 27
Fire Mains (344)			0 28
Services (345)			67,069 29
Meters (346)			17,460 30
Hydrants (348)			36,624 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	544,166
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,598 36
Transportation Equipment (373)			3,935 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	5,533
Total utility plant in service directly assignable	0	0	729,720
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	729,720

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			930	930	1
February			927	927	2
March			922	922	3
April			1,314	1,314	4
May			1,307	1,307	5
June			1,312	1,312	6
July			1,732	1,732	7
August			1,403	1,403	8
September			1,031	1,031	9
October			878	878	10
November			936	936	11
December			903	903	12
Total for year	0	0	13,595	13,595	
Less: Measured or estimated water used in main flushing and water treatment during year				67	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				13,528	16
Less: Water sold				11,591	17
Losses and unaccounted for				1,937	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				344	21
Date of maximum: 7/13/2000					22
Cause of maximum:					23
POWER FAILURE-CONTROLS NOT FUNCTIONING PROPERLY					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 4/4/2000					25
Total KWH used for pumping for the year				25,210	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
SOUTH END OF VILLAGE	1	228	10	0	No	1
DUANE STREET	2	225	12	309,600	Yes	2
CENTER STREET	3	221	12	324,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	2	3		1
Location	WELL #2	WELL #3		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE NW	LAYNE NW		5
Year Installed	1954	1982		6
Type	OTHER	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	200		8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC		9
Year Installed	1990	1986		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	15	25		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1983		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	178		10
			11
Total capacity in gallons	130,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.6500		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	1,452	0	0	0	1,452
L	D	4.000	1,690	0	0	0	1,690
P	D	4.000	310	0	0	0	310
M	D	6.000	12,513	0	0	0	12,513
M	D	8.000	6,839	0	0	0	6,839
M	D	10.000	466	0	0	0	466
Total Within Municipality			23,270	0	0	0	23,270
Total Utility			23,270	0	0	0	23,270

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	210	0	0	0	210	38	1
M	1.000	46	0	0	0	46	1	2
M	1.250	1	0	0	0	1		3
M	1.500		1			1		4
M	2.000	3	0	0	0	3		5
Total Utility		260	1	0	0	261	39	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	187	0	0	1	188	1	1
0.750	41	0	0	0	41	0	2
1.000	6	0	0	0	6	0	3
1.500	5	0	0	0	5	0	4
2.000	2	0	0	0	2	0	5
3.000	1	0	0	0	1	0	6
Total:	242	0	0	1	243	1	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	154	21	0	3	0	10	188	1
0.750	29	9	0	1	0	2	41	2
1.000	0	5	0	1	0	0	6	3
1.500	0	2	0	1	0	2	5	4
2.000	0	0	0	2	0	0	2	5
3.000	0	0	0	1	0	0	1	6
Total:	183	37	0	9	0	14	243	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	39				39	2
Total Fire Hydrants	39	0	0	0	39	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	39
Number of distribution system valves end of year:	58
Number of distribution valves operated during year:	45

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 600 SALARIES AND WAGES

UTILITY HAS REVERTED TO A PART TIME OPERATOR RATHER THAN FULL TIME. THIS HAS RESULTED IN A DECREASE IN WAGES PAID.

A/C 640 SUPPLIES

LESS TESTING WAS REQUIRED DURING 2000.

A/C 650 REPAIRS TO PLANT

DURING 2000 THE PUMP HAD TO BE PULLED AND CLEANED. THIS IS NOT DONE EACH YEAR AND TOTALED \$4,146.

Water Services (Page W-16)

WATER SERVICE ADDED THROUGH TIF DISTRICT

Meters (Page W-17)

METER ADJUSTMENT

ONE METER WAS FOUND IN A RESIDENT'S GARAGE THAT WAS NEVER COUNTED BEFORE.
